IN THE UNITED STATES DISTRICT COURT DISTRICT OF DELAWARE

PREFERRED TAX SERVICE, INC.,

: Civ

Civil Action No. 1:05-CV-00872-SLR

Plaintiff.

ν.

THE TAX AUTHORITY, INC., et al. :

:

Defendants.

CERTIFICATE OF SERVICE

The undersigned counsel for defendants, The Tax Authority and Kenneth M. Leese, certifies that, on May 11, 2006, true and correct copies of the Motion for Sanctions Pursuant to Rule 11, F.R.C.P., of Defendants, The Tax Authority, Inc. and Kenneth M. Leese, supporting Brief and Appendix, and proposed Order were electronically filed with the Clerk of the Court by using the CMM/ECF system, which will send a notice of electronic filing, and also that copies of such documents were deposited in the United States Mail, first-class mail, postage pre-paid, and addressed as follows:

J.R. Julian, Esquire J.R. Julian, P.A. 824 Market Street Suite 1001 P.O. Box 2171 Wilmington, DE 19899 Attorney for Plaintiff Michael J. Hood, Esquire Michael J. Hood, LLC P.O. Box 1471 Wilmington, DE 19899 Attorney for Piane Defendants

OF COUNSEL:
Howard A. Rosenthal
Patrick J. Doran
Kevin C. Rakowski
Pelino & Lentz, P.C.
One Liberty Place
1650 Market Street
Thirty-Second Floor
Philadelphia, PA 19103-7393
(215) 665-1540
(215) 665-1536

DATED: May 11, 2006

Erin D. Edwards
Delaware Bar I.D. 4392
Young Conaway Stargatt &
Taylor, LLP
The Brandywine Building
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19899-0391
(302) 571-6552
(302) 576-3471

Attorney for Defendants, The Tax Authority and Kenneth M. Leese